

## ASSESSOR Donald E. Williamson

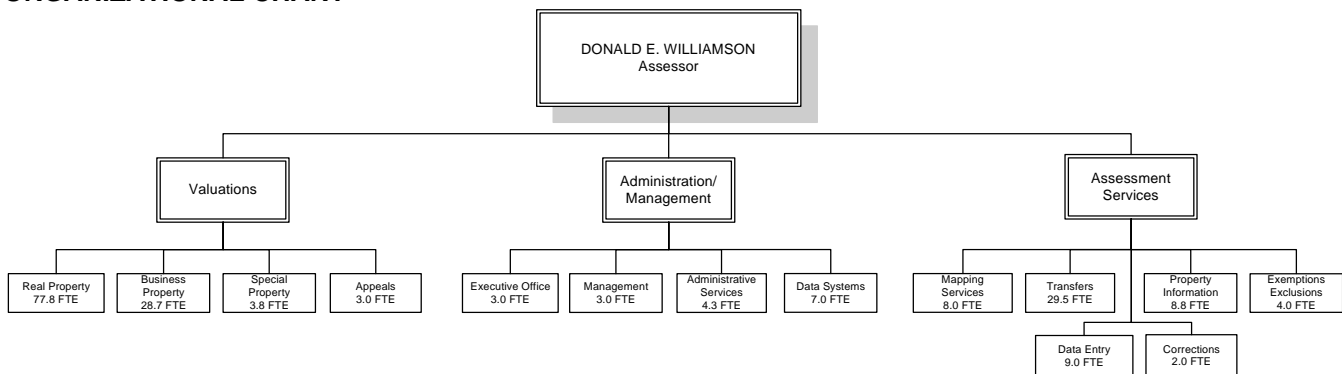
### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	12,951,425	647,500	12,303,925		164.6
State/County Property Admin Program	3,292,819	2,164,938		1,127,881	28.3
<b>TOTAL</b>	<b>16,244,244</b>	<b>2,812,438</b>	<b>12,303,925</b>	<b>1,127,881</b>	<b>192.9</b>

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

### BUDGET AND WORKLOAD HISTORY

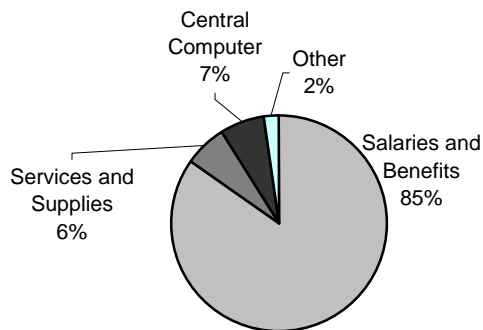
	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	11,060,121	12,518,341	13,165,494	12,951,425
Departmental Revenue	504,768	658,412	671,013	647,500
Local Cost	10,555,353	11,859,929	12,494,481	12,303,925
Budgeted Staffing		163.9		164.6
<b>Workload Indicators</b>				
Assessments - Bus/Personal	48,941	49,000	49,000	50,000
Assessments - Real Property	211,989	200,000	236,000	250,000
Assessment Appeals	2,205	2,500	2,000	2,000
Transfers of Ownership	203,085	220,000	208,000	220,000
Assessment Corrections	62,535	80,000	70,500	74,000



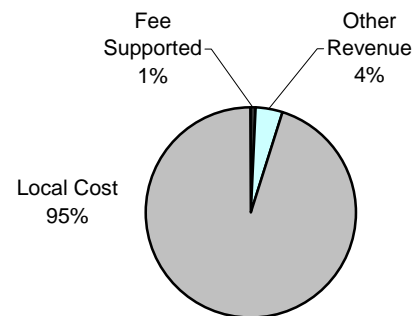
In 2004-05 estimated costs exceeded budget due to the February 1, 2005 Board approved mid-year item, which provided additional system development charges for the Assessment Evaluation Services (AES) comparable sales program. The AES program consists of an automated appraisal system that estimates fair market value via a comparative sales approach of property that requires an appraisal for tax assessment purposes. The Board approved item also provided funding for server equipment (hardware and software) necessary to host the AES program.

In 2004-05 estimated revenue is greater than budget due to unexpected special assessments' change of ownership penalties, increase in map sales, data tapes and PIMS access fees. Although estimated revenue increased in 2004-05, proposed revenue in 2005-06 is decreasing due to the reduction in exclusion fees and anticipated lesser sales in data tapes due to their bi-annual sales activity.

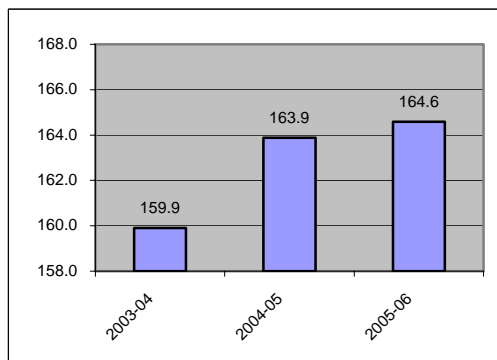
#### 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



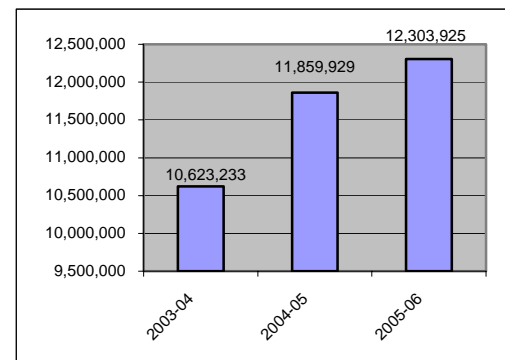
#### 2005-06 BREAKDOWN BY FINANCING SOURCE



#### 2005-06 STAFFING TREND CHART



#### 2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	10,291,335	10,743,013	324,527	21,762	11,089,302	(123,686)	10,965,616
Services and Supplies	1,813,436	746,297	(36,466)	2,000	711,831	121,621	833,452
Central Computer	734,722	734,722	132,173	-	866,895	-	866,895
Equipment	31,692	-	-	-	-	-	-
Transfers	294,309	294,309	-	-	294,309	(8,847)	285,462
Total Appropriation	13,165,494	12,518,341	420,234	23,762	12,962,337	(10,912)	12,951,425
<b>Departmental Revenue</b>							
Taxes	327,500	277,500	-	-	277,500	30,000	307,500
Current Services	53,513	-	-	-	-	90,000	90,000
Other Revenue	290,000	380,912	-	-	380,912	(130,912)	250,000
Total Revenue	671,013	658,412	-	-	658,412	(10,912)	647,500
Local Cost	12,494,481	11,859,929	420,234	23,762	12,303,925	-	12,303,925
Budgeted Staffing		163.9	-	-	163.9	0.7	164.6

In 2005-06 the department will incur increased costs in retirement, workers compensation, central computer charges, inflationary services and supplies purchases and will incur decreased costs in risk management insurance and computer printing costs. These costs are reflected in the Cost to Maintain Current Program Service Column.

In the Board Approved Adjustment column, the Board approved a mid-year item on March 29, 2005 for the reclassification of 3 Appraiser II to Appraiser III positions. The duties assigned to these positions have significantly expanded from responsibility for general commercial appraisal units to responsibility for the most complex appraisals. In addition, on April 5, 2005, the Board approved the Joint Powers Agreement (JPA) of the Business Property Statement (BPS) processing system which is reflected in services and supplies. These increased costs are reflected in the Board Approved Adjustments column.

DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Budgeted staffing reflects net and the addition of .7 positions. The following positions were deleted: Appraiser I (1.85), Appraiser II (0.85) and Clerk III (0.30). The following positions were added: Appraiser III (0.63), Assistant Assessor (0.13), Principal Appraiser (0.25), Supervising District Appraiser II (0.75) and Title Transfer Technician I (2.00). The dollar amount decreased due to the budgeted staffing changes mentioned above and recognizing the opt out benefit provision.	0.7	(123,686)	-	(123,686)
2. Services and Supplies Many of the Assessor expenses are directly affected by the number of housing sales throughout the county. Growth in the region has continued to cause an increase in expenses such as postage and mail. Many of these expenses were paid out of the Assessor's State Property Tax Administration Program (PTAP) fund which comes from a fixed revenue source. Increasing the services budget will allow the Assessor to better utilize the available funds for mandated expenses (i.e., printing, and mailings of state required forms, mileage reimbursement, travel, etc.).		121,621	-	121,621
3. Transfers Decrease in non-discretionary expenses (e.g., rents/leases and EHAP) per budget instructions.		(8,847)	-	(8,847)
3. Taxes Increase in special assessment prior years and current years penalties.			30,000	(30,000)
4. Current Services Revenue A new fee, exclusions, was created during fiscal year 2004-05 budget hearings. A reclass of the exclusion fees to current services was needed in order to better track the revenue generated. Last year this revenue was budgeted under other revenue. It is important to note that the revenue was originally budgeted at \$140K, it is believed that the revenue was overstated and a more realistic estimate would be \$90,000.		-	90,000	(90,000)
5. Other Revenue Reduction of other revenue for tracking of exclusion fees as stated above, which was offset by the increase in PIMS access fees.		-	(130,912)	130,912



DEPARTMENT: Assessor  
FUND: General  
BUDGET UNIT: AAA ASR

## SCHEDULE B

## POLICY ITEM REQUESTS

Ranking	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1	<p>Realignment of Staff Positions</p> <p>The revenue in the Property Tax Admin Program (PTAP) fund is a fixed amount annually. Currently, due to increases in MOU and benefits costs, the availability of funds for other expenses has been depleted. Further, the cost of continuing inflation of salary and benefits expenses over the next few years will surpass the fund limit. At that point, the funds will be insufficient to cover employee costs and will need to be transitioned into the general fund in order to avoid over-running the PTAP salary expenses. This situation has caused deferral of facility maintenance (e.g., replacing worn and damaged carpets, repair/replacement of aging office equipment, reconfiguration of existing space to better accommodate staff and storage space). It is recommended that several positions be moved out of the PTAP (RCS) fund and into the General fund over the next few years in order to provide funding for these other important expenses in the PTAP fund. The positions recommended to be moved during this budget year are: Dept. IS Manager (# 73507), Fiscal Clerk II (# 16058), Secretary I (#15197), Staff Analyst I (# 15524), and Assessor Project Specialist (# 71865).</p> <p>(If this policy item is approved, the PTAP fund will delete 5.0 positions and more appropriation of \$347,662 from salaries and benefits to services and supplies).</p>	5.0	347,662	-	347,662
2	<p>Increase of Business Property Staff</p> <p>The Assessor is required to perform mandatory audits on businesses with values over \$400,000. Steady business growth has occurred in the county in the last decade. New development of large warehouses and retail businesses has flourished. As documented in the State Board of Equalization Audit, additional staff is needed to keep up with the growth in new business. It is estimated that the needed staff are 1 Auditor Appraiser II, 1 Auditor Appraiser III, 3 Appraiser II's, and 1 Clerk II. It is estimated that the addition of these positions would generate an increase of \$800 million of value to the roll over the next four years, which equates to \$900,000 in local revenue. The backlog in audits has remained at approximately 600 for the last 3-4 years. With the addition of the above mentioned staffing it is estimated that approximately 200-250 additional audits would be performed a year. An increase in salary and benefits of \$349,266 and the corresponding increase in services and supplies of \$12,000 would be needed to fund this item.</p>	6.0	361,266	-	361,266
3	<p>Increase of Real Property Appraiser Techs</p> <p>The initial estimation for mobile homes and low value permits is performed by appraiser technicians and then verified by a certified appraiser for enrollment. During fiscal year 2003-04 the 7 Appraiser Technicians processed 11,303 work units. This equates to approximately 1,600 work units per technician. In 2004-05, the number of mobile home transfers has increased by 20% and the low value permit activity by 35%. It is anticipated that the number of work units for this year will be approximately 18,000 units. Despite efforts to increase productivity, the current Technician staff is unable to complete all the work. In addition, the growth trend is expected to continue. In order to complete the requisite work and to accommodate the growth, it is recommended that an additional 4 Appraiser Technicians be added to the Assessor staff. These positions would allow the Assessor to complete the necessary workload and increase the annual roll by \$96.5 million. This equates to approximately \$165,495 in revenue to the county. In addition to the tasks mentioned above, the Appraiser Technicians perform routine lower level assignments that support the certified Appraisers. An increase in salary and benefits of \$167,788 and the be needed to fund this item.</p>	4.0	175,788	-	175,788
4	<p>Restoration of Admin Clerk</p> <p>Due to transition in staffing responsibilities, there is a need in the Assessor staff to cover administrative tasks such as mail distribution and phone support. This position was previously deleted under the 4% cost reduction in a previous budget year and has left a void in the organization.</p>	1.0	40,499	-	40,499
Total		16.0	925,215	-	925,215

